

DATE: 11/4/2002

AMERENCIPS

SCHED. # 1. 3

FILENAME: CIPS-COS-02-Direct

ALLOCATED CLASS COST-OF-SERVICE BASED ON REVENUE REQUIREMENTS TEST YEAR: 12 MONTHS

RANGE: A762..L798

ENDED JUNE 30,2002

TITLE: COST OF SERVICE SUMMARY

<u>LINE #</u>	<u>ACCOUNT #</u>	<u>ITEM</u>	<u>ALLOCATION BASIS</u>	<u>TOTAL ILLINOIS</u>	<u>RESIDENTL</u>	<u>GENERAL</u>	<u>LG. USE</u>
1							
2		<u>COST OF SERVICE SUMMARY</u>					
3							
4							
5		GAS OPERATING REVENUE					
6		Sale of Gas (Margin) Other Operating	Calculated	\$69,226,585	\$45,033,009	\$14,837,885	\$9,355,691
7		Revenues	Worksheet	<u>\$1,351,161</u>	<u>\$1,025,455</u>	<u>\$219,093</u>	<u>\$106,613</u>
8							
9		TOTAL GAS OPERATING REVENUES		\$70,577,746	\$46,058,464	\$15,056,978	\$9,462,303
10							
11		EXPENSES:					
12		Total Gas O&M Expenses Depreciation	Worksheet	\$36,685,006	\$24,364,874	\$7,704,313	\$4,615,819
13		Expense	Worksheet	7,359,467	4,740,614	1,581,705	1,037,147
14		Taxes Other than Income Tax	Worksheet	2,271,900	1,458,530	490,439	322,932
15							
16		INCOME TAXES	Worksheet	<u>7,574,548</u>	<u>4,837,460</u>	<u>1,648,611</u>	<u>1,088,477</u>
17							
18		NET UTILITY OPERATING INCOME		\$16,686,825	\$10,656,986	\$3,631,910	\$2,397,929
19							
20		RATE BASE	Worksheet	\$176,561,470	\$112,760,401	\$38,428,848	\$25,372,221
21							
22		RATE OF RETURN - REALIZED	Schedule	9.45	9.45	9.45	9.45
23							
24		INDEX OF RETURN		100	100.00	100.00	100.00
25							
		REVENUES LESS PURCHASED GAS COST		\$69,226,585	\$45,033,009	\$14,837,885	\$9,355,691
		PURCHASED GAS COST		\$0	\$0	\$0	\$0

Exhibit (RAG-1)
Page 2 of 2